

2018

**CERTIFICATE**

To the Clerk of Elk, State of Kansas

We, the undersigned, officers of

Grenola

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018; and  
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

			2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit : 2018		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	99,979	60,682	
Debt Service	10-113	9			
Library	12-1220	9	3,400	2,937	
Special Highway		10	5,570		
Water & Sewer		10	94,552		
Solid Waste		11	21,000		
		11			
Non-Budgeted Funds		12			
<b>Totals</b>		xxxxxx	224,501	63,619	
Election Required - Review HB2088 Template.					County Clerk's Use Only
Budget Summary		13			
Neighborhood Revitalization					Nov 1, 2017 Total Assessed Valuation

Assisted by:

Address:

Email:

Date Attested: August 22 2017

*[Signature]*  
County Clerk

*Terry Kill* MAYOR  
*Sandra Todd* Council Member  
*Allen Moore* Council member  
*[Signature]* Council member  
*[Signature]* Council Member  
*[Signature]* Council Member  
Governing Body

2018

**NOTICE OF BUDGET HEARING**

The governing body of

Grenola

will meet on August 10, 2017 at 7:30 PM at Grenola Complex Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Grenola Complex Building and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	84,232	104.086	96,500	129.798	99,979	60,682	129.341
Library	3,060	5.958	3,270	5.847	3,400	2,937	6.260
Special Highway	5,300		5,604		5,570		
Water & Sewer	64,271		89,925		111,289		
Solid Waste	19,181		20,000		21,000		
Reserve							
Totals	176,044	110.044	215,299	135.645	241,238	63,619	135.601
Less: Transfers	0		0		0		
Net Expenditure	176,044		215,299		241,238		
Total Tax Levied	49,796		62,615		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	452,510		461,612		469,164		

Outstanding Indebtedness,

January 1,	2015	2016	2017
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

  
City Official Title: City Clerk

Computation to Determine Unit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	62,615
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	2,699
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	
3) Net Tax Levy (Base)	<u>59,916</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%		839
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))		
5) Value of New Improvements (From June 15th County Clerk Valuation Document)		0
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	19,047	
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	21,569	
Increase in Total Personal Property Valuations (cannot be less than zero)		0
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		157
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		
10) Total Assessed Value of Adjustments	<u>157</u>	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		469,164
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.03%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		20
14) Total Percentage Adjustments		<u>859</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)		
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)		
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)		
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget		
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget		

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget

21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

0

Law Enforcement Expenses - 2107 Budget (Indexed by CPI)

0

Increased Law Enforcement Expense in 2018 Budget

0

22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

0

Fire Protection Expenses - 2107 Budget (Indexed by CPI)

0

Increased Fire Protection Expense

0

23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

0

Emergency Medical Expenses - 2107 Budget (Indexed by CPI)

0

Increased Emergency Medical Expense

0

Total Increased Tax Revenue Adjustment

0

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget

2,844

24a) Recreation Commission Levy 2018 Budget

24b) Other Governmental Levy 2018 Budget

25) Total Levies on Behalf of Another Political or Governmental Subdivision

2,844

26) Total Computed Tax Levy

63,619

Grenola

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Proposed Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	59,916	9,860	118	300	0	10
Debt Service						
Library	2,699	444	5	14	0	0
TOTAL	62,615	10,304	123	314	0	10

County Treas Motor Vehicle Estimate	<u>10,304</u>	
County Treas Recreational Vehicle Estimate	<u>123</u>	
County Treas 16/20M Vehicle Estimate	<u>314</u>	
County Treas Commercial Vehicle Tax Estimate	<u>0</u>	
County Treas Watercraft Tax Estimate		<u>10</u>

Motor Vehicle Factor	<u>0.16456</u>	
Recreational Vehicle Factor	<u>0.00196</u>	
16/20 Vehicle Factor	<u>0.00501</u>	
Commercial Vehicle Factor	<u>0.00000</u>	
Watercraft Factor		<u>0.00016</u>

Grenola

2018

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2016</b>	<b>Current Amount for 2017</b>	<b>Proposed Amount for 2018</b>	<b>Transfers Authorized by Statute</b>
None					
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2017	Payments Due 2017	Payments Due 2018
None							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2018**

Library found in: Grenola  
Elk

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year	Proposed Year
	<u>2017</u>	<u>2018</u>
Ad Valorem Tax	\$2,699	\$2,937
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$547	\$444
Recreational Vehicle Tax	\$4	\$5
16/20M Vehicle Tax	\$18	\$14
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$3,268</b>	<b>\$3,400</b>
Difference in Total Taxes:	\$132	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$461,612	\$469,164
Did Assessed Valuation Decrease?	No	
Levy Rate	5.847	6.260
Difference in Levy Rate:	0.413	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Grenola

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	3	0	1,409
Receipts:			
Ad Valorem Tax	45,098	59,916	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	
Motor Vehicle Tax	8,231	9,553	9,860
Recreational Vehicle Tax	96	78	118
16/20M Vehicle Tax	309	313	300
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	33	10
Services	2,472	1,000	1,000
Compensating Use Tax, Local Sales Tax	11,869	13,000	13,000
Franchise Tax	10,308	12,000	12,000
Special Parks & Recreation	2,968	500	500
Interest on Idle Funds	94	1,516	100
Neighborhood Revitalization Rebate			0
Miscellaneous	2,955		1,000
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>84,400</b>	<b>97,909</b>	<b>37,888</b>
<b>Resources Available:</b>	<b>84,403</b>	<b>97,909</b>	<b>39,297</b>
Expenditures:			
Salaries & Wages	18,501	24,000	24,000
Utilities	10,043	11,000	11,000
Employee Benefits	11,102	15,000	15,000
Maintenance	17,330	24,000	25,000
Fire	3,282	4,000	4,000
Health Insurance	7,298	7,500	7,500
Insurance Package	7,787	8,500	8,500
KPERS	5,993		2,179
Workman's Comp	1,154	2,200	2,500
Special Parks & Recreation	845	300	300
Cash Forward (2018 column)			
Miscellaneous	897		
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>84,232</b>	<b>96,500</b>	<b>99,979</b>
Unencumbered Cash Balance Dec 31	171	1,409	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	83,182	96,500	99,979
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			99,979
Tax Required			60,682
Delinquent Comp Rate: 0.0%			0
Amount of 2017 Ad Valorem Tax			<b>60,682</b>

See Tab A

Grenola

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2017 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	2,497	2,699	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	537	547	444
Recreational Vehicle Tax	6	4	5
16/20M Vehicle Tax	20	18	14
Commercial Vehicle Tax			0
Watercraft Tax		2	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,060	3,270	463
Resources Available:	3,060	3,270	463
Expenditures:			
Appropriations to Library Board	3,060	3,270	3,400
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	3,060	3,270	3,400
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	3,270	3,270	3,400
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,400
Tax Required			2,937
Delinquent Comp Rate: 0.0%			0
Amount of 2017 Ad Valorem Tax			2,937

Qualifies for

Grenola

2018

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	4	334	160
Receipts:			
State of Kansas Gas Tax	5,330	5,430	5,410
Gravel Sales	300	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,630</b>	<b>5,430</b>	<b>5,410</b>
<b>Resources Available:</b>	<b>5,634</b>	<b>5,764</b>	<b>5,570</b>
Expenditures:			
Street Repair and Maint	5,300	5,604	5,570
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>5,300</b>	<b>5,604</b>	<b>5,570</b>
Unencumbered Cash Balance Dec 31	334	160	0
2016/2017/2018 Budget Authority Amount	5,300	5,604	5,570

Adopted Budget Water & Sewer	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	16,725	31,214	19,289
Receipts:			
Charges to Customers	78,760	78,000	92,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>78,760</b>	<b>78,000</b>	<b>92,000</b>
<b>Resources Available:</b>	<b>95,485</b>	<b>109,214</b>	<b>111,289</b>
Expenditures:			
Wages	14,707	15,000	17,630
Utilities	1,293	2,500	3,000
Maintenance & Supplies	6,053	30,075	38,579
Sales Tax	168	150	150
Water Purchase	23,800	26,000	30,000
Water Tower Maintenance	5,730	5,000	5,730
Health Insurance	3,244	4,000	8,200
Sewer Cleaning	9,276	7,000	8,000
Cash Forward (2018 column)			
Miscellaneous		200	
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>64,271</b>	<b>89,925</b>	<b>111,289</b>
Unencumbered Cash Balance Dec 31	31,214	19,289	0
2016/2017/2018 Budget Authority Amount	64,801	89,925	111,289

Grenola

2018

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	262	90	90
Receipts:			
Charges to Customers	19,009	20,000	21,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>19,009</b>	<b>20,000</b>	<b>21,000</b>
<b>Resources Available:</b>	<b>19,271</b>	<b>20,090</b>	<b>21,090</b>
Expenditures:			
Contractual	19,181	20,000	21,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>19,181</b>	<b>20,000</b>	<b>21,000</b>
Unencumbered Cash Balance Dec 31	90	90	90
2016/2017/2018 Budget Authority Amount	20,000	21,356	21,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

## NON-BUDGETED FUNDS

(Only the actual budget year for 2016 is to be shown)

2018

## Non-Budgeted Funds

[illegible]

**\*\* Note:** These two block figures should agree.

**PUBLIC NOTICE**  
**Published in the Prairie Star on July 19, 2017**

**NOTICE OF BUDGET HEARING**

The governing body of  
**Grenola**

will meet on August 10, 2017 at 7:30 PM at Grenola Complex Building for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Grenola Complex Building and will be available at this hearing.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax Estimate Tax Rate*
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Special Highway	5,300		5,604		5,570	
Water & Sewer	64,271		89,925		111,289	
Solid Waste	19,181		20,000		21,000	
Reserve						
<b>Totals</b>	<b>176,044</b>	<b>110.044</b>	<b>215,299</b>	<b>135.645</b>	<b>241,238</b>	<b>63,619 135.601</b>
Less: Transfers	0		0		0	
Net Expenditure	176,044		215,299		241,238	
Total Tax Levied	49,796		62,615		xxxxxxx	
Assessed Valuation	452,510		461,612		469,164	

**Outstanding Indebtedness,**

January 1,

	2015	2016	2017
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

*Charles L. Moon*  
City Official Title: City Clerk